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### ***Upcoming Events:***

**Visit our  
[website](#)  
for resource  
links  
and events!**

**Surf the web!**

### **First Responder Class Now Open to All\* - [Register today!](#)**

**First Responder training for Propane, CNG  
and Hydrogen Vehicles, November 7, 2014,  
Fire Academy, Concord, NH** Gain important  
knowledge and skills to safely deal with alternative fuel  
vehicles. Learn how to identify an alternative fuel  
vehicle in an emergency, and handle area management  
and rescue! This all-day training is possible thanks to a  
US Department of Energy grant. Fee for class is \$15  
(lunch provided). For more information and to sign up,  
contact Chris Johnson, Fire Instructors & Officers

**Propane Mower**

**Incentive**

**Program**

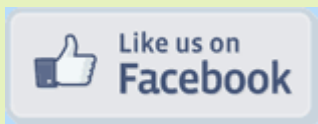
**U.S.Dept. of**

**Energy**

**Funding**

**Opportunities**

**Join our mailing list!**



Association [foanhtraining@comcast.net](mailto:foanhtraining@comcast.net).

\*Sign up even if you aren't a first responder.

**Natural Gas Vehicles - The Here and Now  
Technology, November 20, 2014, National  
Grid, Lincoln, RI**

This all-day workshop will inform you about the options available for using compressed natural gas (CNG) in fleet vehicles. [Click here to register](#).

**GSCCC Stakeholder Meeting, December 2,  
2014 DES Offices, Concord, NH**

9:00-11:30 a.m. **Tom Blanchette of New Hampshire Speedway** will discuss the race tracks energy saving initiatives and racetrack events that support domestic energy and petroleum reduction. Don't miss this fun, interesting presentation!

***News of Interest:***

**Electric Vehicle Safety for Emergency Responders  
Online Course.**

The National Alternative Fuels Training Consortium (NAFTC) is offering a limited number of firefighter scholarships to obtain FREE online Electric Drive Vehicle First Responder Safety Training. For more information [click here](#).

***FUNDING OPPORTUNITIES:***

### **DES Diesel Emissions Reduction Rebate Program**

The NH Department of Environmental Services is taking applications for diesel vehicle and equipment upgrades, including the switch to alternative fuel systems and idle reduction technologies. [Click here](#) for more information and to apply.

**PERC Mower Incentive NOW \$2,000!** The Propane Education & Research Council (PERC) offers **incentives** for the purchase or conversion of qualified mowers. And now through December 2014, the incentive amounts are **DOUBLED!** Landscapers and municipalities can receive \$2,000 per qualifying new mower purchase or \$1,000 for each mower conversion to propane.

A single company or organization may receive incentive payments for the purchase of up to 25 eligible mowers per year.

PERC recommends applying for participation in the program before making a purchase. For the application and additional information, visit the Propane Mower Incentive Program website (<http://www.propane.com/commercial-landscape/programs-and-incentives/propane-mower-incentive-program/>).

***Question of the Month: How does the federal plug-in electric vehicle (PEV) tax credit phase-out work, and has it begun for any vehicle manufacturers? What is the status of other federal alternative fuel tax credits?***

**Answer:** The Internal Revenue Service (IRS) Qualified Plug-In Electric Drive Motor Vehicle Tax Credit begins to phase out for a manufacturer when at least 200,000 qualifying vehicles produced by that manufacturer have been sold for use in the United States, based on sales after December 31, 2009. Many of the other federal tax credits, such as the Alternative Fuels Excise Tax Credit and the Alternative Fuel Infrastructure Tax Credit, expired at the end of 2013 and have not been extended or renewed. Additional tax credits have or will expire this year.

**Federal PEV Tax Credit Phase-Out.** Each manufacturer must report quarterly to the IRS on their vehicle sales. According to the IRS Plug-In Electric Drive Motor Vehicle Credit Quarterly Sales page (<http://www.irs.gov/Businesses/IRC-30D-Plug-In-Electric-Drive-Motor-Vehicle-Credit-Quarterly-Sales>), no manufacturers have reached the 200,000 cumulative PEV sales mark. This means all qualified vehicles are still eligible for their full credit amounts.

The phase-out period stretches over one year, beginning in the second calendar quarter after the quarter in which the manufacturer hits the 200,000 vehicle sales mark. From there, *all* qualifying vehicles sold by the manufacturer are eligible for 50% of their specified credit for the first two quarters and 25% of the credit for the next two quarters. For example if a manufacturer sells its 200,000th vehicle in the first quarter (Q1) of 2015, the credit amounts for *all* of that manufacturer's

eligible vehicles would phase out as shown in the table below.

<b>Quarter</b>	<b>Credit</b>
Q1 2015	Full amount
Q2 2015	Full amount
Q3 2015	50% of full amount
Q4 2015	50% of full amount
Q1 2016	25% of full amount
Q2 2016	25% of full amount
Q3 2016	No credit

Also see the phase-out example on FuelEconomy.gov  
(<http://www.fueleconomy.gov/feg/taxphev.html>).

Below are some other helpful facts about the federal PEV tax credit:

- Tax credit amounts range from \$2,500 to \$7,500 based on the vehicle's battery capacity and weight. Details can be found on the IRS Qualified Vehicles page (<http://www.irs.gov/Businesses/Qualified-Vehicles-Acquired-after-12-31-2009>).
- To file for the credit, you must complete IRS form 8936 (<http://www.irs.gov/pub/irs-pdf/f8936.pdf>) and attach it to your federal tax return.
- To qualify for the credit, you must own the vehicle. This means that if you lease a vehicle, you are not eligible. That said, the lessor may decide to pass the discount

along to you.

- Only new vehicles are eligible; the vehicle may not have been titled before.

For more information, see the Plug-In Electric Drive Vehicle Credit page ([http://www.irs.gov/Businesses/Plug-In-Electric-Vehicle-Credit-\(IRC-30-and-IRC-30D\)](http://www.irs.gov/Businesses/Plug-In-Electric-Vehicle-Credit-(IRC-30-and-IRC-30D))).

### **Other Federal Tax Credits.**

Several tax credits expired after December 31, 2013, including:

- Alternative Fuel and Alternative Fuel Mixture Excise Tax Credits
- Biodiesel Income Tax Credit and Biodiesel Mixture Excise Tax Credit
- Alternative Fuel Infrastructure Tax Credit
- Qualified Two- or Three-wheeled Plug-in Electric Drive Motor Vehicle Tax Credit

Even more recently, both the Hydrogen Fuel Excise Tax Credit and the Hydrogen Fuel Mixture Excise Tax Credit expired as of September 30, 2014. The Fuel Cell Motor Vehicle Tax Credit and Hydrogen Fuel Infrastructure Tax Credit are set to expire on December 31, 2014.

There have been several bills introduced to extend these tax credits during the 113th Congress. For example, the EXPIRE Act of 2014 (S. 2260; <http://hdl.loc.gov/loc.uscongress/legislation.113s2260>) proposed to extend the tax credits for 2- or 3-wheeled plug-in electric vehicles, biodiesel and renewable diesel fuel mixtures,

alternative fuels, hydrogen, fuel cell vehicles, and alternative fuel infrastructure through 2015. However, none of the bills have been enacted as of October 2014.

For more information on federal incentives for alternative fuels and vehicles, see the following websites:

- Alternative Fuels Data Center (AFDC) Federal Laws and Incentives page  
([www.afdc.energy.gov/laws/fed\\_summary](http://www.afdc.energy.gov/laws/fed_summary)).
- AFDC Expired, Repealed, and Archived Federal Incentives and Laws  
([www.afdc.energy.gov/laws/laws\\_expired?jurisdiction=US](http://www.afdc.energy.gov/laws/laws_expired?jurisdiction=US)).

*Finally, please note that the Technical Response Service recommends consulting a qualified tax professional or the IRS before making any tax-related decisions.*

Clean Cities Technical Response Service Team

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